

UNITED STATES DISTRICT COURT
WESTERN DISTRICT OF WASHINGTON
AT SEATTLE

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|----------------------------------|---|----------------------------------|
| UNITED STATES OF AMERICA |) | |
| |) | Civil No. 11-00330-RSM |
| Plaintiff, |) | |
| |) | |
| v. |) | ORDER GRANTING UNITED STATES' |
| |) | MOTION FOR SUMMARY JUDGMENT |
| JOHN J. URBAN; VIVIAN URBAN; and |) | AGAINST JOHN J. URBAN and VIVIAN |
| WHATCOM COUNTY |) | URBAN |
| |) | |
| Defendants. |) | |
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Before the Court is the United States' unopposed Motion for Summary Judgment against John J. Urban and Vivian Urban. Defendants' failure to respond to the United States' motion is considered an admission that the motion has merit. *See* Local Rule CR 7(b)(2). Moreover, summary judgment is appropriate when the movant demonstrates that "there is no genuine issue as to any material fact and the movant is entitled to judgment as a matter of law. Fed. R. Civ. P. 56(a). The United States has demonstrated that, pursuant to pleadings and the record in this case, it is entitled to relief as a matter of law. By failing to respond to the United States' motion for summary judgment, Defendants fail to raise any issue as to any material fact.

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| Therefore, upon consideration of the Motion, the arguments therein, and the record, it is hereby | |
| | United States Department of Justice |
| | Tax Division |
| | P.O. Box 683 |
| | Washington, D.C. 20044 |
| | (202) 514-6507 |
| Order Granting US Motion for Summary Judgment Civil No. 11-00330-RSM | - 1 - |

1 ORDERED that the United States' Motion for Summary Judgment Against John J. Urban and Vivian
2 Urban is GRANTED. It is further ordered that:

3 (A) The Urbans are the owners of the Subject Property, commonly known as 357 Birch Bay-
4 Lynden Road, Lynden, Washington, and more particularly described as:

5 **Parcel A:** Lot B, as delineated on Shuyleman Short Plat, according to the plat
6 thereof, recorded under auditor's file no. 1193836, in volume 1 of short plats, page
7 79, records of Whatcom County, Washington. Situate in Whatcom County,
8 Washington.

9 **Parcel B:** An easement for ingress, egress, and utilities as delineated on the face of
10 Shuyleman Short Plat, according to the plat thereof, recorded under auditor's file no.
11 1193836, in volume 1 of short plats, page 79, records of Whatcom County,
12 Washington. Situate in Whatcom County, Washington.

13 (B) The United States has valid tax liens upon the Subject Property based upon the Urbans'
14 unpaid federal income tax liabilities for the 1997 and 1999 tax years with current balances
15 as of January 10, 2012, of \$316,680.01 for the 1997 tax year and \$93,583.87 for the 1999
16 tax year, plus additional interest and other accruals thereafter as provided by law;

17 (C) The United States' federal tax liens against the Subject Property are foreclosed; and

18 (D) The United States may enter an Order of Sale within 30 days of the Court's Order.

19 **IT IS SO ORDERED**

20 DATED this 21 day of February 2012.

21 

22 RICARDO S. MARTINEZ
23 UNITED STATES DISTRICT JUDGE